



State of California
Office of Tax Appeals

Agenda

Office of Tax Appeals Hearings
Tuesday, August 18, 2020, 10:00 a.m.
12900 Park Plaza Dr.
Suite 300
Cerritos, CA 90703
(Virtual Hearings)

(Agenda updated as of 08/10/20, 4:34 p.m.)

Franchise and Income Tax Appeals Hearings

C. Felipe Jr. and T. Felipe, 18053219

Panel Lead: Jeffrey Margolis

Panel Members: Kenny Gast

Nguyen Dang

Appearing for Taxpayers: C. Felipe Jr., Taxpayer

Mark Bernsley, Attorney

Appearing for Franchise Tax Board: David Hunter, Tax Counsel

Issues: The accuracy-related penalties proposed for 2011, 2012, 2013, and 2014; the late-filing penalties proposed for 2011 and 2013; and, whether appellants are entitled to a deduction for a payment made in 2014 for \$25,792, either as return preparation fees or as a theft/embezzlement loss.

1:00p.m. Session

Franchise and Income Tax Appeals Hearings

Hua Qing Enterprise LLC, 18053084

Panel Lead: Andrea Long

Panel Members: Kenny Gast

John Johnson

Appearing for Taxpayer: Jenny Wang, Attorney

Appearing for Franchise Tax Board: Veronica Long, Tax Counsel

David Gemmingen, Tax Counsel

Issue: Whether Hua Qing Enterprise LLC acquired replacement property in a like-kind exchange pursuant to IRC section 1031 with the requisite intent to hold the property for investment or for use in a trade or business.



State of California Office of Tax Appeals

The following case was removed from this agenda:

J. Soria and M. Hughes, 19034571

Taxpayers did not respond to the hearing notice

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email Claudia.Lopez@ota.ca.gov if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.